

COUNTY FINANCE COMMITTEE[547]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of the Iowa Code section 333A.4, the County Finance Committee hereby gives Notice of Intended Action to amend Chapter 3, “Studies and Reports,” Chapter 4, “County Budgets,” and Chapter 5, “Annual Financial Reports,” Iowa Administrative Code.

The amendment to Chapter 3 is intended to update the name of the referenced organization with the current Governmental Accounting Standards Board. The amendment to subrule 4.1(1) brings the County Finance Committee administrative rules into sync with currently used terminology. The amendment to subrule 5.3(2) reflects a change in reporting according to Governmental Accounting Standards Board Statement No. 65. The purpose of the rescission of subrule 5.4(2) and rule 547—5.5(331) is to eliminate outdated language.

A waiver provision is not included.

Any interested person may make written suggestions or comments or may request a public hearing on the proposed amendments on or before November 19, 2013. Such written comments should be directed to the County Finance Committee, Department of Management, 1007 East Grand Avenue, State Capitol, Room 13, Des Moines, Iowa 50319-0015; or e-mailed to carrie.johnson@iowa.gov. Persons who wish to convey their views orally should contact Carrie Johnson at (515)281-5598.

After analysis and review of this rule making, no adverse impact on jobs has been found.

These amendments are intended to implement Iowa Code section 333A.4(1).

The following amendments are proposed.

ITEM 1. Amend subrule 3.1(1) as follows:

3.1(1) In an attempt to provide complete and accurate financial information of county government, all studies, reports and designed forms shall, where practicable, use the recommendations of the ~~national council of governmental accounting~~ Governmental Accounting Standards Board; shall be applicable to every county in the state of Iowa; and shall be capable of producing data essential to the general public and the legislative and governing bodies of this state.

ITEM 2. Amend subrule 4.1(1) as follows:

4.1(1) “*Class of proposed expenditures*” (also known as “functions”) means any one of the following ~~12~~ major areas of county services:

a. Public safety and legal services.

~~*b.* Court services.~~

~~*c.* Physical health and education~~ social services.

~~*d.* Mental health services,~~ intellectual disabilities, and developmental disabilities.

~~*e.* Social services.~~

~~*f.* County environment and education.~~

~~*g.* Roads and transportation.~~

~~*h.* State and local government~~ Governmental services to residents.

~~*i.* Interprogram services~~ Administration.

~~*j.* Nonprogram services.~~

~~*k.* Debt services~~ service.

~~*l.* Capital projects.~~

ITEM 3. Amend paragraph **4.1(2)“e”** as follows:

e. Charges for ~~services~~ service.

ITEM 4. Amend subrule 5.3(2) as follows:

5.3(2) *Report of financial condition*. The report of financial condition, as required by Iowa Code section 331.403, subsection 1, shall provide details for the assets, deferred outflows, liabilities, deferred inflows, and fund balances of the various county funds.

ITEM 5. Rescind and reserve subrule **5.4(2)**.

ITEM 6. Rescind and reserve rule **547—5.5(331)**.